



2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Form 540 Section

Form 540 Problem 3 Data Sheet

Form 1040 is completed for the following client. Complete a Form 540. Below is information needed to complete the state tax return.

Client Information

Name:	Randall Rivers 000-00-0000
Birth Date:	10/31/1951
	Rose Rivers 000-00-0000
	12/25/1959
	Rita Rivers 000-00-0000
	05/11/2000
Address:	1234 Pretty Picture Lane Sacramento, CA 95814
Telephone:	916.000.0000
Filing Status:	Married Filing Joint

Additional Information

1. Randall and Rose would like to file married filing jointly.
2. Rose contributed \$1,000.00 to an HSA, has a high deductible health plan through her employer, and also took a distribution to pay for their medical bills. She was issued a 1099-HSA for \$1,200.00 of distribution.
3. During 2011, Randall and Rose rented the same duplex for the entire year. The property is not exempt from property tax. They paid rent to:

Apex Property Management
2000 Service Blvd
Golden, Colorado 80401
4. Randall and Rose do not itemize deductions.
5. Randall received \$6,000.00 unemployment benefits during 2011. He paid \$600.00 in federal withholding.

Their daughter and grandson lived with them all year but they cannot claim them as dependents. They have one dependent granddaughter.



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Form 540, Problem 3 W-2 Information for Rose Rivers

a Control number	22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008			
b Employer identification number 95-6790989			1 Wages, tips, other compensation 36,000.00		2 Federal income tax withheld 1200.00	
c Employer's name, address, and ZIP code LUCKY CASINO PO BOX 12 RANCHO CORDOVA CA 95827			3 Social security 36,000.00		4 Social security tax withheld 2232.00	
			5 Medicare 36,000.00		6 Medicare tax withheld 522.00	
			7 Social security tips		8 Allocated tips	
d Employee's social security number 000-00-0000			9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last) ROSE RIVERS			11 Nonqualified plans		12 Benefits included in box 1	
1234 PRETTY PICTURE LN SACRAMENTO, CA 95814			13 Statutory Employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b W 400.00	
			14 Other 396.00 SDI		12c	
					12d	
15 State CA	Employer's state I.D. no. 999999	16 State wages, tips, etc. 36,000.00	17 State income tax 300.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality

Form

W-2 Wage and Tax
Statement **2011**

Copy 2 For State, City, or Local Tax Department

Department of the Treasury - Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions



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Form 1040		Department of the Treasury—Internal Revenue Service (99)		2011		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.	
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning						, 2011, ending		, 20	
Your first name and initial						Last name		Your social security number	
RANDALL						RIVERS		0 0 0 0 0 0 0 0	
If a joint return, spouse's first name and initial						Last name		Spouse's social security number	
ROSE						RIVERS		0 0 0 0 0 0 0 0	
Home address (number and street). If you have a P.O. box, see instructions.						Apt. no.		▲ Make sure the SSN(s) above and on line 6c are correct.	
1234 PRETTY PICTURE LANE									
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).								Presidential Election Campaign	
SACRAMENTO CA 95814								Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name						Foreign province/county		Foreign postal code	
Filing Status		1 <input type="checkbox"/> Single				4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶			
Check only one box.		2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)							
		3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶				5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
Exemptions		6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b			
		b <input type="checkbox"/> Spouse				2			
		c Dependents:				(2) Dependent's social security number			
		(1) First name Last name				(3) Dependent's relationship to you			
		RITA RIVERS				GRCHILD			
		0 0 0 0 0 0 0 0				<input checked="" type="checkbox"/>			
						<input type="checkbox"/>			
						<input type="checkbox"/>			
						<input type="checkbox"/>			
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		d Total number of exemptions claimed				Add numbers on lines above ▶			
						3			
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2				7 36000			
		8a Taxable interest. Attach Schedule B if required				8a			
		b Tax-exempt interest. Do not include on line 8a				8b			
		9a Ordinary dividends. Attach Schedule B if required				9a			
		b Qualified dividends				9b			
		10 Taxable refunds, credits, or offsets of state and local income taxes				10			
		11 Alimony received				11			
		12 Business income or (loss). Attach Schedule C or C-EZ				12			
		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>				13			
		14 Other gains or (losses). Attach Form 4797				14			
		15a IRA distributions				15a			
		16a Pensions and annuities				16a			
		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17			
		18 Farm income or (loss). Attach Schedule F				18			
		19 Unemployment compensation				19 6000			
		20a Social security benefits				20a			
		b Taxable amount				20b			
		21 Other income. List type and amount 1099C				21			
		22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶				22 42000			
Adjusted Gross Income		23 Educator expenses				23			
		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ				24			
		25 Health savings account deduction. Attach Form 8889				25 1000			
		26 Moving expenses. Attach Form 3903				26			
		27 Deductible part of self-employment tax. Attach Schedule SE				27			
		28 Self-employed SEP, SIMPLE, and qualified plans				28			
		29 Self-employed health insurance deduction				29			
		30 Penalty on early withdrawal of savings				30			
		31a Alimony paid b Recipient's SSN ▶				31a			
		32 IRA deduction				32			
		33 Student loan interest deduction				33			
		34 Tuition and fees. Attach Form 8917				34			
		35 Domestic production activities deduction. Attach Form 8903				35			
		36 Add lines 23 through 35				36			
		37 Subtract line 36 from line 22. This is your adjusted gross income ▶				37 41000			



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Form 1040 (2011)		Page 2	
Tax and Credits	38 Amount from line 37 (adjusted gross income)	38	41000
	39a Check <input type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind.		
Standard Deduction for —	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b <input type="checkbox"/>		
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11600
• All others: Single or Married filing separately, \$5,800	41 Subtract line 40 from line 38	41	29400
Married filing jointly or Qualifying widow(er), \$11,600	42 Exemptions. Multiply \$3,700 by the number on line 6d.	42	11100
Head of household, \$8,500	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	18300
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	1899
	45 Alternative minimum tax (see instructions). Attach Form 6251	45	
	46 Add lines 44 and 45	46	1899
	47 Foreign tax credit. Attach Form 1116 if required	47	
	48 Credit for child and dependent care expenses. Attach Form 2441	48	
	49 Education credits from Form 8863, line 23	49	
	50 Retirement savings contributions credit. Attach Form 8880	50	
	51 Child tax credit (see instructions)	51	1000
	52 Residential energy credits. Attach Form 5695	52	
	53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54 Add lines 47 through 53. These are your total credits	54	1000
	55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	899
Other Taxes	56 Self-employment tax. Attach Schedule SE	56	
	57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a Household employment taxes from Schedule H	59a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60 Other taxes. Enter code(s) from instructions	60	
	61 Add lines 55 through 60. This is your total tax	61	899
Payments	62 Federal income tax withheld from Forms W-2 and 1099	62	1200
	63 2011 estimated tax payments and amount applied from 2010 return	63	
If you have a qualifying child, attach Schedule EIC.	64a Earned income credit (EIC)	64a	4
	b Nontaxable combat pay election <input type="checkbox"/> 64b <input type="checkbox"/>		
	65 Additional child tax credit. Attach Form 8812	65	
	66 American opportunity credit from Form 8863, line 14	66	
	67 First-time homebuyer credit from Form 5405, line 10	67	
	68 Amount paid with request for extension to file	68	
	69 Excess social security and tier 1 RRTA tax withheld	69	
	70 Credit for federal tax on fuels. Attach Form 4136	70	
	71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1204
Refund	73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	305
	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> <input type="checkbox"/> 74a <input type="checkbox"/>		305
Direct deposit? See instructions.	b Routing number <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 1 <input type="checkbox"/> 0 <input type="checkbox"/> 5 <input type="checkbox"/> 8 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 2 <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/> 0 <input type="checkbox"/> 0 <input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 8 <input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 5 <input type="checkbox"/> 5		
	75 Amount of line 73 you want applied to your 2012 estimated tax <input type="checkbox"/> 75 <input type="checkbox"/>		
Amount You Owe	76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions <input type="checkbox"/> 76 <input type="checkbox"/>		
	77 Estimated tax penalty (see instructions)	77	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>
	RANDALL RIVERS	030112	UNEMPLOYED
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>
	ROSE RIVERS	030112	SERVICE WORKER
Paid Preparer Use Only	Print/Type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>
	Firm's name <input type="text"/>	Firm's EIN <input type="text"/>	Check <input type="checkbox"/> if self-employed PTIN <input type="text"/>
	S71010355		